

## REMARKS

Claims 19-27 are pending. Office Action mailed January 10, 2007 rejected Claims 19-27 under 35 U.S.C. § 112, Claims 19-21 under 35 U.S.C. § 102 and Claims 22-27 under 35 U.S.C. § 103. Pursuant to 37 C.F.R. § 1.111, Applicant hereby respectfully requests reconsideration of the application.

### REJECTION OF CLAIMS UNDER 35 U.S.C. § 112

The Office Action rejected Claims 19-27 as failing to comply with the written description requirement. Applicant respectfully traverses this rejection.

Applicant submits that support for the phrase “placing only a single strain compensated p+ later” is supported by the specification (pg. 9, lines 7-25) – “[A] lightly doped wafer 11 has p+ layer 17 formed on side 13 . . . Etching takes place, as seen in Fig. 1d, until it reaches the p+ later 17.” Only a single p+ layer is shown and described for use as the etch stop. Fig. 3 also shows two etch stops 17, 18 – one on each side of the wafer 11. Applicant submits that the etch stop still only consists of a single p+ layer 17 or 18, but not more than one.

Lines 14-16 refers to p+ layers. This is not referring to what is shown and described in Fig. 1, but is referring to how one should use these p+ etch stop layers in future applications.

The specification on pg. 8, lines 6-16 makes reference to the first embodiment for the inventions shown in Figs. 1-3. Applicant submits that this first embodiment refers to the structure of the etch stop layer and not the quantity of etch stop layers. Pg. 8, lines 18-28 refers to a second embodiment that refers to the use of an epitaxially layer 23 on the p+ layer 17 in various sensors and accelerometers (Figs. 4-6; pg. 11, lines 1-11). The first embodiment refers to using only the p+ layer 17 in various sensors and accelerometers, which differs from the second embodiment.

Therefore, Applicant submits that the claims comply with the written description requirement.

#### REJECTION OF CLAIMS UNDER 35 U.S.C. § 102

The Office Action rejected Claims 19-21 as being anticipated by *Wu et al.* (hereinafter “*Wu*”). Applicant respectfully traverses this rejection. The Office Action states that *Wu* discloses the p+ layer having a boron content of greater than  $7 \times 10^{19} \text{ cm}^{-3}$  and a germanium content of no more than about  $1 \times 10^{21} \text{ cm}^{-3}$ . With regard to amended Claim 19, Applicant respectfully traverses this rejection.

Applicant submits that *Wu* fails to teach or suggest placing only a single strain compensated p+ layer on the first side of said substrate by doping with boron and germanium to form an etch stop, the p+ layer has a boron content of greater than  $7 \times 10^{19} \text{ cm}^{-3}$  and a germanium content of no more than about  $1 \times 10^{21} \text{ cm}^{-3}$ . *Wu* discloses many Si, Ge, and B concentrations, but never discloses using only a single layer, masking, etching of silicon substrate down to the p+ layer, depositing an insulator on the p+ layer and fabricating electronic components on the insulator. Therefore, Applicant submits that Claim 19 is allowable over *Wu*.

Because Claims 20 and 21 depend from allowable independent Claim 19, they are allowable for the same reasons that make Claim 19 allowable.

#### REJECTION OF CLAIMS UNDER 35 U.S.C. § 103

The Office Action rejected Claims 22 and 24-27 as being unpatentable over *Wu* in view of *Stemme et al.* (hereinafter “*Stemme*”). *Stemme* fails to overcome the deficiencies noted above with regard to *Wu*. Therefore, Applicant hereby submits that because Claims 22 and 24-27 depend from allowable independent Claim 19, they are allowable for the same reasons that make Claim 19 allowable.

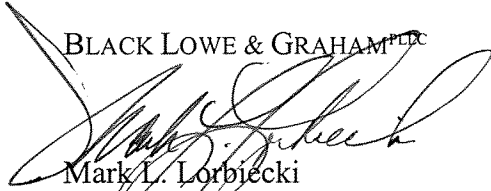
The Office Action rejected Claim 23 as being unpatentable over *Wu* and *Stemme* and further in view of *Nilsson et al.* (hereinafter “*Nilsson*”). *Nilsson* fails to overcome the deficiencies noted above with regard to *Wu*. Therefore, Applicant submits that because Claim 23 depends from allowable Claim 19, Claim 23 is allowable for the same reasons that make Claim 19 allowable.

## CONCLUSION

Applicant respectfully submits that all of the claims of the pending application are now in condition for allowance over the cited references. Accordingly, Applicant respectfully requests withdrawal of the rejections, allowance, and early passage through issuance. If the Examiner has any questions, the Examiner is invited to contact the Applicant's agent listed below.

Respectfully submitted,

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